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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

25 UNITED STATES OF AMERICA,) Case No.: 2:15-cv-02424-APG-GWF
26 Plaintiff,) **UNITED STATES' MOTION**
27 v.) **TO CORRECT CLERICAL ERROR**
28) **IN JUDGMENT**
29 CONSTANTIN OCHESCU,)
30 LILIANA COSMA,)
31 DITECH FINANCIAL LLC, and)
32 REPUBLIC SERVICES, INC.,)
33 Defendants.

1 Pursuant to Fed. R. Civ. P. 60(a), which provides for corrections based on clerical mistakes, or
2 oversights or omissions, the United States asks the Court to amend the judgment in this matter (ECF No.
3 48) to clarify that defendant Liliana Cosma is not liable for a money judgment.

4 **MEMORANDUM**

5 This case concerns defendant Constantin Ochescu's delinquent federal taxes. The Court granted
6 a default judgment against Mr. Ochescu, and determined that he was indebted to the United States for
7 \$226,546.80 for unpaid income taxes, interest, and penalties for the tax years 2002 through 2009, and
8 2011. (ECF No. 47 at 5). The Court also granted the United States' request to foreclose on certain real
9 property held in the name of Mr. Ochescu's wife, Ms. Cosma, to help satisfy the judgment. (ECF No.
10 47 at 5).

11 The Court's order did not provide that Ms. Cosma was liable for the tax liabilities assessed
12 against Mr. Ochescu. (*Id.*) Instead, it awarded judgment against her only to the extent that it allowed
13 the United States to foreclose on real property for which she was the putative owner, *i.e.*, the Order
14 stated that Ms. Cosma was Mr. Ochescu's fraudulent transferee.

15 However, it has come to the undersigned's attention that while the Order does not include a
16 money judgment against Ms. Cosma, the separate judgment (ECF No. 48) includes her name with Mr.
17 Ochescu's in a way that suggests she is liable for the unpaid tax liability. The United States
18 subsequently sold the real property and applied the funds from the sale to the balance of the judgment.
19 The Court entered a deficiency judgment for the balance, and the deficiency judgment lists Mr. Ochescu
20 only. (ECF No. 73). However, to avoid any confusion as to Ms. Cosma's liability, the United States
21 believes it is appropriate to amend the initial judgment to clarify its scope.

22 WHEREFORE, the United States requests that the statement in ECF No. 48 that currently reads:

23 "Default Judgment is entered in favor of Plaintiff United States of America
24 and against Defendants Constantin Ochescu and Liliana Cosma in the amount

1 of \$226,546.80 for unpaid federal income taxes, interest, and penalties for the
2 tax years 2002 through 2009 and 2011.”

3 be revised to state that:

4 “Default Judgment is entered in favor of Plaintiff United States of America and against
5 Defendants Constantin Ochescu and Liliana Cosma in that Ms. Cosma is adjudged the
6 fraudulent transferee of Mr. Ochescu with respect to the real property located at issue in
7 this suit, *i.e.*, 8046 Cetus Court, Las Vegas, NV, 89128 and the United States is entitled
8 to foreclose on the real property; and that

9 Default Judgment is entered in favor of Plaintiff United States of America and against
10 Defendant Constantin Ochescu in the amount of \$226,546.80 for unpaid federal income
11 taxes, interest, and penalties for the tax years 2002 through 2009 and 2011.”

12 Dated: April 8, 2021

13 Respectfully submitted,

14 DAVID A. HUBBERT
15 Acting Assistant Attorney General

16 */s/ E. Carmen Ramirez*
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26 IT IS SO ORDERED.

27 
28 United States District Judge
29 Case No.: 2:15-cv-02424-APG-GWF
30 DATED: May 12, 2021